

## In the Claims

Please rewrite Claims 1, 7, 9, and 13 as follows:

B<sup>1</sup>

1. (Amended) A substrate having magnetoresistive elements, comprising:  
a lower shielding layer formed on a substrate,  
a lower gap layer formed on the lower shielding layer,  
a plurality of magnetoresistive elements each having a multilayer film exhibiting a magnetoresistive effect,  
electrode layers conducting to the multilayer film, and  
a processing monitor element having the same structure as the magnetoresistive elements, the magnetoresistive and processing monitor elements being arranged on the lower gap layer,  
wherein in addition to the lower gap layer, an insulating layer is formed between the monitor element and the lower shielding layer to be exposed from an air-bearing-surface (ABS) side, and the distance between the monitor element and the lower shielding layer on the ABS side is larger than that between the magnetoresistive elements and the lower shielding layer on the ABS side.

B<sup>2</sup>

7. (Amended) A substrate having magnetoresistive elements according to Claim 1, wherein the insulating layer comprises at least one of:  $\text{SiO}_2$ ,  $\text{Ta}_2\text{O}_5$ ,  $\text{TiO}$ ,  $\text{Al}_2\text{O}_3$ ,  $\text{Si}_3\text{N}_4$ ,  $\text{AlN}$ , and  $\text{WO}_3$ .

B<sup>3</sup>

9. (Amended) A substrate having magnetoresistive elements, comprising:  
a lower shielding layer formed on a substrate,  
a lower gap layer formed on the lower shielding layer,  
a plurality of magnetoresistive elements each having a multilayer film exhibiting a magnetoresistive effect,  
electrode layers conducting to the multilayer film,  
a processing monitor element having the same structure as the magnetoresistive elements, the magnetoresistive and processing monitor elements being arranged on the lower gap layer,

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wherein in addition to an upper gap layer, an insulating layer is formed on the magnetoresistive elements and the monitor element to be exposed from an air-bearing-surface (ABS) side, and the distance between the monitor element and an upper shielding layer formed on the upper gap layer on the ABS side is larger than that between the magnetoresistive elements and the upper shielding layer on the ABS side.

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13. (Amended) A substrate having magnetoresistive elements, comprising a lower shielding layer formed on a substrate, a lower gap layer formed on the lower shielding layer, a plurality of magnetoresistive elements formed on the lower gap layer and each having a multilayer film exhibiting a magnetoresistive effect, and electrode layers conducting to the multilayer film, and a processing monitor element formed adjacent to the plurality of magnetoresistive elements and having the same structure as the magnetoresistive elements so that on an air-bearing-surface (ABS) side, the monitor element is formed on the substrate with the lower gap layer held therebetween, without the lower shielding layer.

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## Remarks

### Summary

Claims 1-17 were pending. Claims 1, 7, 9, and 13 have been amended. No new matter has been added.

### Objection to Specification

In the Office Action dated July 3, 2001, the Examiner objected to the title of the specification. Applicants have amended the title to --Substrate Having Magnetoresistive Elements and Monitor Element Capable of Preventing a Short Circuit--. Applicants request that the Examiner withdraw the objection. If the Examiner objects to the new title, Applicants respectfully request that the Examiner provide an acceptable title in the next Office Action.

The Examiner objected to the disclosure, specifically to Claims 1 and 9 for reciting "later" rather than "layer." Applicants have amended Claims 1 and 9 and Applicants request that the Examiner withdraw the objection.